

HOUSE BILL 2319  
By McMillan

AN ACT to amend Tennessee Code Annotated, Title 45;  
Title 48; Title 55; Title 56; Title 57, and Title 67,  
relative to taxation

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

**SECTION 1.** Tennessee Code Annotated, Section 67-4-2117, is amended by adding the following language as appropriately designated subdivisions:

( ) The commissioner is empowered to certify to the secretary of state the name of any taxpayer which fails or refuses to file any statement or return or to pay any fee or tax required by this part; however, no certification shall be issued until such statement, return, or tax has remained delinquent for a period of ninety (90) days.

( ) At the time of such certification to the secretary of state, the commissioner shall give notice to the taxpayer of the action taken. Thereupon, the charter or certificate of such taxpayer or its domestication in Tennessee shall stand as automatically dissolved or revoked and the secretary of state shall note such revocation or dissolution upon the secretary of state's records.

( ) At any time after the date of revocation or dissolution, such charter or certificate or domestication may be reinstated upon the filing of all reports and the payment of all fees, taxes, penalty and interest due the state; provided, that the title has not been taken by another taxpayer.

**SECTION 2.** This act shall take effect upon becoming a law, the public welfare requiring it.